ABSTRACT OF THE DISCLOSURE

Digital signal samples X in a floating-point format, each of which is composed of 1 bit of sign, 8 bits of exponent E and 23 bits of mantissa M, are converted through rounding by an integer formatting part 12 into digital signal samples Y in an integer format, the sequence of the digital signal samples Y is losslessly compression-coded by a compressing part 13 into a code sequence Ca, and the code sequence Ca is output.   The digital signal samples Y are converted by a floating point formatting part 15 into digital signal samples X' in the floating-point format, a difference signal ΔX indicating the difference between the digital signal sample X' and the digital signal sample X is determined by a subtraction part 16, the difference signal ΔX is losslessly coded, and the resulting code sequence Cb is output.